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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 9. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 3

#### VALUE ADDED TAX: FISCAL AND OTHER WAREHOUSING

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##### Commencement Information

- II** [Sch. 3](#) (paras. 1-18) wholly in force at 1.6.1996; [Sch. 3](#) (paras. 1-18) partly in force at Royal Assent see [s. 26\(3\)](#); [Sch. 3](#) (paras. 1-18) in force insofar as not already in force at 1.6.1996 by [S.I. 1996/1249](#), [art. 2](#)

9 In subsection (1) of section 69 of the <sup>M1</sup>Value Added Tax Act 1994 after paragraph (f) the following shall be added—

“; or

- (g) section 18A in the form of a condition imposed by the Commissioners under subsection (1) or (6) of that section,”.

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##### Commencement Information

- II** [Sch. 3](#) (paras. 1-18) wholly in force at 1.6.1996; [Sch. 3](#) (paras. 1-18) partly in force at Royal Assent see [s. 26\(3\)](#); [Sch. 3](#) (paras. 1-18) in force insofar as not already in force at 1.6.1996 by [S.I. 1996/1249](#), [art. 2](#)

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##### Marginal Citations

- M1** 1994 c. 23.

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